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his success in these and other matters showed his grasp of broad and diverse issues.

This biography is most readable and reminds one somewhat of Mr. Wellman's "Art of Cross-Examination" and "A Day in Court."

A. T. W.

A TREATISE ON THE LAW OF CONVERSION. By Renzo D. Bowers. Little, Brown & Company, Boston, Mass. 1917. pp. lx, 583.

This book supplies a commentary on the law of the conversion of chattels as determined by the American courts. More than six thousand cases are said to have been cited. The subject is clearly analyzed into chapters and sections. The law seems to be accurately stated.

The fact that the author does not warn us that his treatise is confined to American cases leaves us at first aghast that one should venture to discuss this subject without reference to such great English cases as *Fouldes v. Willoughby*, 8 M. & W. 540; *Greenway v. Fisher*, 1 C. & P. 190; *Hollins v. Fowler*, L. R. 7 H. L. 757; *Hiort v. Bott*, 9 Exch. 86, and others of similar character. *Fouldes v. Willoughby* is indeed cited, but only in a second-hand way.

The failure to have recourse to the more famous English cases, and, as we infer, to the considerable body of scholarly literature on topics associated with trover and conversion, causes the book to lack the larger generalization and instructive suggestion with which the subject is pregnant. In so far the work is disappointing.

But we do not wish to leave the impression that the book is not a valuable one. We believe that the profession will find it of much service for the guiding light which it will furnish to the lawyer who is keen on the track for authorities and for an illuminating statement of the law.

W. C. J.

INCOME TAX: LAW AND ACCOUNTING. By Godfrey N. Nelson. Macmillan Company, New York, N. Y. 1918. pp. xxiv, 364. \$2.50 net.

This is a straight-away exposition of the new tax laws of the federal government. It gives in consecutive outline all the provisions of the laws and the rulings made thereon by the Treasury Department up to the date of its publication. It makes no pretense to be a legal treatise. It is not a text book on accounting with incidental reference to the income tax returns. Yet the author is a member of the bar and a certified public accountant, so that the needs of both the lawyer and of the accountant are borne in mind. The work is accurate and conveniently arranged. No book on the income